



**STATE OF DELAWARE
EXECUTIVE DEPARTMENT
OFFICE OF MANAGEMENT AND BUDGET**

MEMORANDUM

TO: State Agencies
Delaware Technical and Community College
School Districts

FROM: Ann S. Visalli *ASV*
Director, Office of Management and Budget

DATE: June 24, 2009

SUBJECT: ARRA Follow-up Expenditure Report and Guidance

This memorandum serves as a follow up to the guidance issued May 5, 2009 regarding the expenditure and reporting of federal stimulus (ARRA) funds.

1. Agencies are reminded of previous guidance that all obligations for ARRA funds (with the exception of payroll) must be accomplished through the use of purchase orders. An updated listing of those programs that are exempted from this requirement is contained in Attachment 1 to this memorandum.

All Purchase Orders falling under this guidance must be clearly marked with and contain the following within the body of the purchase order:

- a. "ARRA" clearly denoted;
 - b. The specific title of the Federal program for the expenditure is being made; and
 - c. A description of how the funds being obligated by the Purchase Order are to be used.
2. As an amendment to previous guidance, the use of the State's Purchasing Card for ARRA funded travel will now be permitted. However, with the exception of travel funded through IDEA, Title I and Education Stabilization funds, all out of state travel must be approved by the Lt. Governor's Office in advance. Future guidance to be issued by the Office of Management and Budget Director will detail the procedure.



OFFICE OF THE DIRECTOR

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3. In order to provide transparency in spending ARRA funds, monthly expenditure reporting for all ARRA programs will be required be submitted. Forms are to be completed by ARRA program applicants for all ARRA programs. The first expenditure reports are due June 30 and are to be based on expenditures through the end of May 2009. **Those agencies that do not have expenditures as of May 31, 2009 are not required to submit a report for June.** Subsequent reports will be due the 20th of each month thereafter. Reports are to be emailed to **OMB_ARRAreports@state.de.us**. Expenditure reports will be posted to the delaware.recovery.gov website.

A sample template for use is attached to this memorandum. An electronic version of the template in Excel will be forwarded upon request to **OMB_ARRAreports@state.de.us**. Please note that this form and format is subject to change in the future based on expected guidance from the federal government.

4. The federal government has recently released additional guidance regarding reporting requirements as a result of section 1512 of the stimulus bill. This guidance can be found at the following website: <http://www.recovery.gov/?q=node/579>. My office will be working to develop reporting guidance specific to Delaware in accordance with the requirements of the 1512 reporting.

Should you have any questions regarding this please contact Robert Scoglietti of the Office of Management and Budget at 302-739-4206.

Attachment 1

Programs exempted from the Purchase Order requirement:

- Medicaid
- COPS
- Child Care
- TEFAP
- SNAP Benefits
- TANF
- Fiscal Stabilization (Flexible)
- Crime Victims Compensation
- Americorps
- Emergency Food&Shelter
- Older Blind
- DelDOT Capital Grants
- Transit Capital Grants
- Title IV E
- Wastewater Capital
- IDEA
- Title I
- Education Fiscal Stabilization

Program X Expenditure Report
for the period ending
(in thousands)

Appropriation Name	APPR	Grant Amount	Transfers (+/-)	Total Available	\$ Expended	\$ Encumbered	Available Balance	% Expended	% Encumbered	Estimated # of Jobs Created	Estimated # of Jobs Retained
State Agency/Div A											
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
State Agency/Div B											
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
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				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
Subgrantee A											
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
Subgrantee B											
				\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
Subtotal		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
GRAND TOTAL State Agencies/Div											
		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
GRAND TOTAL Subgrantees											
		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		
GRAND TOTAL Program											
		\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	#DIV/0!	#DIV/0!		